

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
LITIGATION

18-md-2865 (LAK)

This paper applies to: Trial One Cases<sup>1</sup>

ORDER

LEWIS A. KAPLAN, *District Judge.*

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DATE FILED: 11/19/24

In order to facilitate preparation for trial:

1. Plaintiff on or before November 21, 2024 shall furnish to chambers two copies of the three summary exhibits referred to at pages 3 through 6 of the October 17, 2024 transcript as well as any other summary exhibits that have been provided to the defendants and that the parties think would be helpful to the Court's preparations for trial.
2. The parties on or before November 26, 2024 shall file joint status reports with respect to
  - (a) whether they have agreed to the admissibility of the summary exhibits referred to in paragraph 1 and, if not, the parties' respective positions as to any matters of disagreement.
  - (b) where matters stand concerning agreement on the handling of trial exhibits

<sup>1</sup>

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

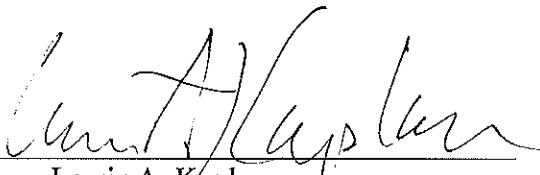
as discussed at pages 15-16 of the October 17, 2024 transcript.

3. The Court will conduct a final pretrial conference on December 16, 2024 at 10:30 a.m. in Courtroom 21B.

4. The parties are requested to brief the question whether New York or Danish law governs the burden of proof of fraud. In addition to such other matters relating to that issue as they may wish to address, the parties would be well advised to address the question whether the burden of proof of fraud is substantive or procedural under New York choice of law principles. The parties are to agree to a schedule for submissions providing for the filing of the final brief on or before January 3, 2025.

SO ORDERED.

Dated: November 19, 2024



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Lewis A. Kaplan  
United States District Judge